))

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 2 of 1986

For Approval and Signature:

Hon'ble MR.JUSTICE A.R.DAVE
and
Hon'ble MR.JUSTICE D.A.MEHTA

==========

1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

JAYANT SILK MILLS PVT LTD.

Versus

COMMISSIONER OF INCOME-TAX

Appearance:

NOTICE SERVED for Petitioner

MR MANISH R BHATT for Respondent No. 1

CORAM : MR.JUSTICE A.R.DAVE
and
MR.JUSTICE D.A.MEHTA

Date of decision: 14/06/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE A.R.DAVE)

At the instance of the assessee, Income Tax Appellate Tribunal, Ahmedabad Bench 'A' has referred the following question for the opinion of this Court under the provisions of sec. 256(1) of the Income-tax Act, 1961.

"Whether, on the facts and circumstances of the case, the Tribunal erred in law in holding that assessment order should not be annulled but set aside?"

2. When the matter is called out for hearing, nobody has appeared for the applicant-assessee, though the applicant has been duly served. Learned advocate Shri B.B. Naik has appeared for the respondent revenue.

3. In view of the fact that nobody has appeared for the applicant-assessee, at whose instance the question has been referred to this court, we decline to answer the question and we return the reference unanswered.

The reference stands disposed of accordingly with no order as to costs.

(A.R. Dave, J.)

(D.A. Mehta, J.)

(hn)